

R865. Tax Commission, Auditing.

R865-4D. Special Fuel Tax.

R865-4D-23. Off-Highway Use of Undyed Diesel Fuel Pursuant to Utah Code Ann. Section 59-13-301.

A. 1. “Off-highway,” for purposes of determining whether undyed diesel fuel is used in a vehicle off-highway, means every way or place, of whatever nature, that is not generally open to the use of the public for the purpose of vehicular travel.

2. “Off-highway” does not include:

- a) a parking lot that the public may use; or
- b) the curbside of a highway.

B. The following documentation must accompany a refund request for special fuel tax paid on undyed diesel fuel used in a vehicle off-highway:

1. evidence that clearly indicates that the undyed diesel fuel was used in a vehicle off-highway;

2. the specific address of the off-highway use with a detailed description of the off-highway nature of the location;

3. the amount of time in which the vehicle used the fuel off-highway;

4. the amount of fuel the vehicle used off-highway; and

5. the make and model, weight, and miles per gallon of the vehicle used off-highway.

KEY: taxation, fuel, special fuel